

# Customs assessment bases

## 1 Gross weight (gross mass)

In accordance with Art. 2 of the Customs Tariff Act ([CCFL 632.10](#)), goods which have not been assigned any other assessment basis for the purposes of clearance, should be cleared through customs according to the gross weight (rate in CHF per 100 kg).

In accordance with Art. 1 of the Tare Ordinance ([CCFL 632.13](#)) the gross weight, referred to in the declaration as the gross mass, comprises the effective weight (net mass) of the goods and the weight of packing, filling material and any supports on which the goods may be displayed. The Tare Ordinance, which ensures proper clearance according to gross weight, contains specific rules on the procedure to follow in the case of not sufficiently packaged or unpackaged goods.

What the gross weight does not comprise is the actual means of transport such as transport containers, reusable transport equipment (pallettes), anchoring fixtures, etc.

## 2 Effective weight (net mass)

For preferential imports of EU processed agricultural products, the effective weight (net mass) is decisive as the assessment basis (rate in CHF per 100 kg net mass).

### 2.1 Principle

The net mass is the sheer mass of the goods, without packing and filling material and any supports. Tins, bottles, tubes, spools, containers, etc. do not form part of this. The net mass is therefore **not** to be confused with the net weight in accordance with Article 1, paragraph 2 of the Tare Ordinance ([CCFL 632.13](#)).

### 2.2 Special cases

#### 2.2.1 Packaged goods

In accordance with Art. 19 of the Declaration Ordinance ([CCFL 941.204](#)), relating to industrial pre-packs, the average for the actual quantity should not be less than the declared quantity. Thus in practice, with the majority of the samples, the actual quantity found should be slightly higher than that declared on the packaging.

In terms of a uniform application, the net mass is in principle the quantity indicated on the packaging. If need be, reference should be made to the indications in the accompanying documents (please see section 2.3 below).

#### 2.2.2 Goods in preservative liquids

Any preservative liquids found (e.g. brine or pickling liquid) are not part of the net mass. Decisive in calculating the import duty as a rule is the drained net weight indicated in the accompanying documents or on the packaging. Due to their nature, goods like this are rarely to be found amongst processed agricultural products. Sauces and similar liquids which are to be enjoyed with the packaged goods are not considered to be preservative liquids under the terms of this provision.

#### 2.2.3 Assorted goods

Concerning goods put up in sets for retail sale, in accordance with General Interpretative Rule 3b, the net mass is considered to be the total of the sheer mass of all the components in the assortment, disregarding packing, filling material and any supports.

### 2.3 Weight checks

Clearance on the basis of net mass concerning these products is based on a request from the EU Commission within the scope of the second series of bilateral negotiations. Exporters and suppliers in the EU are obliged to supply accurate data on net mass. Article 23 of the Customs Act is decisive for the assessment basis (goods amount at the point in time when goods are put under customs control).

### **3 Others**

Alongside customs clearance on the basis of gross weight or effective weight, the following customs assessment bases have been envisaged:

- per application unit (tariff number 0511.1010/1090).
- per litre (especially tariff number 2204).
- per MWh (tariff number 2716.0000).
- per metre (tariff number 3706).
- per unit (chapter 1, chapter 91).